

## **Background Information: Per Pupil Report for FY 2008**

This report was conceived as a method to show the wide variety of school education systems in Vermont and how costs per pupil varied within and between the different systems, both for individual school districts and in the aggregate. The report is divided into two sections: a summary page that shows the different school district configurations by school size and a multi-page section that groups the schools by school district configuration:

- **Classifying Town Districts by Size and Type of Education Offered:**  
This section presents the equalized pupil count, voted budget, and education spending information from the “Per Pupil Spending by School Type” section aggregated by size of school and school type.
- **Per Pupil Spending by School Type:**  
This section organizes town school districts into groups by the type of school system they operate. The data for each group include the number of equalized pupils, budgeted expenditures, education spending, education spending per equalized pupil, statewide rankings, and equalized homestead tax rates. Districts are ranked within the group, based on approved budgets per equalized pupils for the group alone. At the bottom of each grouping are comparative numbers showing what the data would be if the group were considered a single school district.

### **Explanatory Information:**

Per pupil spending variations between districts may result from a wide variety of factors. This partial list of factors may explain some of the variation seen in the budgetary data:

- Budgets are total budgets and account for the costs of all students, including those who are tuitioned, numbers that vary widely between districts.
- Budgets per pupil are based on residential pupil counts that do not include tuitioning students in the count, resulting in artificially high per pupil numbers for districts receiving tuition students.
- Special education costs may vary widely between districts.
- Transportation costs may vary widely between districts.
- Local programmatic choices differ between districts.
- Historical spending patterns may differ.
- Capital construction projects may differ.
- Experience level of the teaching staff may differ.
- Contractual agreements with the staff may differ.

Education spending is a town’s voted and approved budgeted expenditures minus local revenues (categorical grant payments, federal grants, and non-tax revenue). Education spending data are subject to the above factors plus others, such as:

- A surplus or deficit from a prior year;
- Privately donated dollars; and
- The distribution of federal dollars.

These reports organize town school districts into groups by the type of school system operated in FY 2008. The listed categories are not inclusive of all school systems operated throughout Vermont. Some school districts were placed in a category that most closely approximated their actual school system. For example, a school district operating a 1st through 3rd grade school was classified as a kindergarten through 6th grade school system.

Town school districts were then identified by size, based upon the number of equalized pupils within the district. The choices for school district size were not intended as any specific representation with the exception of those districts classified as small. Rather, they were logical dividing points in numerical terms. The size categories are as follows:

1. Small — less than 100 equalized pupils
2. Medium — greater than or equal to 100 equalized pupils, but less than 500
3. Large — greater than or equal to 500 equalized pupils, but less than 1,000
4. Very large — greater than or equal to 1,000 equalized pupils